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Liquidating Trust*

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653-KRH
	:	
Debtors.	:	(Jointly Administered)
	:	
	:	

**NOTICE OF LIQUIDATING TRUST'S FORTY-THIRD OMNIBUS
OBJECTION TO LANDLORD AND CONTRACTOR CLAIMS (REDUCTION OF
CERTAIN PARTIALLY INVALID CLAIMS, RECLASSIFICATION OF
CERTAIN MISCLASSIFIED CLAIMS, DISALLOWANCE OF CERTAIN INVALID
CLAIMS, DISALLOWANCE OF CERTAIN LATE FILED
CLAIMS, AND DISALLOWANCE OF CERTAIN AMENDED CLAIMS)**

PLEASE TAKE NOTICE that the Circuit City Stores, Inc. Liquidating Trust (the "Liquidating Trust" and/or "Trust"), through Alfred H. Siegel, the duly appointed trustee of the Trust (the "Trustee"), pursuant to the Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims in the above-captioned cases of the above referenced estates of Circuit City Stores, Inc. et al. (collectively, the "Debtors") filed the Liquidating Trust's Forty-Third Omnibus Objection to Landlord and Contractor Claims (Reduction of Certain Partially Invalid Claims, Reclassification of Certain Misclassified Claims, Disallowance of Certain Invalid Claims, Disallowance of Certain Late Filed Claims, and Disallowance of Certain Amended Claims) (the "Objection") with the United States Bankruptcy Court for the Eastern District of Virginia (the "Bankruptcy Court"). A copy of the Objection is attached to this notice (this "Notice") as Exhibit 1. By the Objection, the Liquidating Trust is seeking to reduce certain claims, reclassify certain claims, and disallow certain claims.

PLEASE TAKE FURTHER NOTICE THAT on April 1, 2009, the Bankruptcy Court entered the Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of the Notice of Omnibus Objections (Docket No. 2881) (the “Order”), by which the Bankruptcy Court approved procedures for filing omnibus objections to proofs of claim and requests for allowance and payment of administrative expenses and/or cure claims (collectively, the “Claims”) in connection with the above-captioned chapter 11 cases (the “Omnibus Objection Procedures”).

Specifically, the Objection seeks to reduce, disallow, or reclassify certain claims, including your claim(s), listed below, all as set forth in the Objection.

TO:	<u>Claim</u>	<u>Claim</u>	<u>Reference</u>
	<u>Number</u>	<u>Amount</u>	<u>Objection</u>

SPECIFIC INFORMATION PROVIDED ON INDIVIDUALIZED NOTICE

YOU ARE RECEIVING THIS NOTICE BECAUSE THE PROOF(S) OF CLAIM LISTED HEREIN THAT YOU FILED AGAINST ONE OR MORE OF THE DEBTORS IN THE ABOVE-CAPTIONED CHAPTER 11 CASES ARE SUBJECT TO THE OBJECTION. YOUR RIGHTS MAY BE AFFECTED BY THE OBJECTION. THEREFORE, YOU SHOULD READ THIS NOTICE (INCLUDING THE OBJECTION AND OTHER ATTACHMENTS) CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.

MOREOVER, PURSUANT TO RULE 3007-1 OF THE LOCAL RULES OF THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA AND THE OMNIBUS OBJECTION PROCEDURES, UNLESS A WRITTEN RESPONSE IS FILED WITH THE CLERK OF THE COURT AND SERVED ON THE OBJECTING PARTY BY 4:00 P.M. (EASTERN TIME) ON JUNE 26, 2012, THE COURT MAY DEEM ANY OPPOSITION WAIVED, TREAT THE OBJECTION AS CONCEDED AND ENTER AN ORDER GRANTING THE RELIEF REQUESTED WITHOUT A HEARING.

Critical Information for Claimants
Choosing to File a Response to the Objection

Who Needs to File a Response: If you oppose the relief requested in the Objection and if you are unable to resolve the Objection with the Liquidating Trust before the deadline to respond, then you must file and serve a written response (the “Response”) to the Objection in accordance with this Notice.

If you do not oppose the relief requested in the Objection, then you do not need to file a written Response to the Objection and you do not need to appear at the hearing.

Response Deadline: The Response Deadline is **4:00 p.m. (Eastern Time) on June 26, 2012 (the “Response Deadline”).**

**THE BANKRUPTCY COURT WILL ONLY CONSIDER YOUR RESPONSE IF
YOUR RESPONSE IS FILED, SERVED AND RECEIVED BY THE RESPONSE
DEADLINE.**

Your Response will be deemed timely filed only if the Response is **actually received** on or before the Response Deadline by the Bankruptcy Court at the following address:

Clerk of the Bankruptcy Court
United States Bankruptcy Court
701 East Broad Street – Room 4000
Richmond, Virginia 23219

Your Response will be deemed timely served only if a copy of the Response is actually received on or before the Response Deadline by the Liquidating Trust's attorneys:

Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
(admitted *pro hac vice*)
PACHULSKI STANG ZIEHL & JONES LLP
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The status hearing on the Objection will be held at **2:00 p.m. (Eastern Time) on July 10, 2012 at:**

United States Bankruptcy Court
701 East Broad Street – Courtroom 5000
Richmond, Virginia 23219

If you file a timely Response, in accordance with the Objection Procedures, you do not need to appear at the status hearing on the Objection.

**Procedures for Filing a Timely Response and
Information Regarding the Hearing on the Objection**

Contents. To facilitate a speedy and non-judicial resolution of a Claim subject to the Objection, any claimant filing a Response shall use its best efforts to include the following (at a minimum) in its filed Response, to the extent such materials are not attached to its proof of claim:

- a. a caption setting forth the name of the Bankruptcy Court, the name of the Debtors, the case number and the title of the Objection to which the Response is directed;
- b. the claimant's name and an explanation for the amount of the Claim;

- c. a concise statement, executed by (or identifying by name, address and telephone number) a person with personal knowledge of the relevant facts that support the Response, setting forth the reasons why the Bankruptcy Court should overrule the Objection as to the claimant's claim, including, without limitation (to the extent not set forth in its proof of claim), the specific factual and legal bases upon which the claimant intends to rely in support of its Response and its underlying Claim;
- d. a copy of or identification of any other documentation or other evidence of the Claim, to the extent not already included with the Claim that the claimant presently intends to introduce into evidence in support of its Claim at the hearing; provided, however, that for a Response filed in support of a Claim arising out of a lease of real property, the Response need not attach such lease if the claimant indicates its willingness to provide such documentation upon request;
- e. a declaration of a person with personal knowledge of the relevant facts that support the Response;
- f. the claimant's address, telephone number and facsimile number and/or the name, address, telephone number and facsimile number of the claimant's attorney and/or designated representative to whom the attorneys for the Debtors should serve a reply to the Response, if any (collectively, the "Notice Address"). If a Response contains Notice Address that is different from the name and/or address listed on the Claim, the Notice Address will control and will become the service address for future service of papers with respect to all of the claimant's Claims listed in the Objection (including all Claims to be reduced or disallowed) and only for those Claims in the Objection; and
- g. to the extent such person differs from the person identified pursuant to subsection e, above, the name, address, telephone number, facsimile number, and electronic mail address of the representative of the claimant (which representative may be the claimant's counsel) party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf (collectively, the "Additional Addresses"). Unless the Additional Addresses are the same as the Notice Addresses, the Additional Address will not become the service address for future service of papers.

Additional Information. To facilitate a resolution of the Objection, your Response should also include the name, address, telephone number and facsimile number of the party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf. Unless the Additional Addresses are the same as the Notice Addresses, the Additional Addresses will not become the service address for future service of papers.

Failure to File Your Timely Response. If you fail to file and serve your Response on or before the Response Deadline in compliance with the procedures set forth in this Notice, the

Liquidating Trust will present to the Bankruptcy Court an appropriate order granting the relief requested in the Objection without further notice to you.

Each Objection Is a Contested Matter. Each Claim subject to the Objection and the Response thereto shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014, and any order entered by the Bankruptcy Court will be deemed a separate order with respect to such claim.

Additional Information

Requests for Information. You may also obtain a copy of the Objection or related documents on the internet, by accessing the website of www.kccllc.net/circuitcity.

Reservation of Rights. Nothing in this Notice or the Objection constitutes a waiver of the Debtors' and/or the Trust's right to assert any claims, counterclaims, rights of offset or recoupment, preference actions, fraudulent-transfer actions or any other claims against you by the Liquidating Trust. Unless the Bankruptcy Court allows your Claims or specifically orders otherwise, the Liquidating Trust has the right to object on any grounds to the Claims (or to any other Claims or causes of action you may have filed or that have been scheduled by the Debtors) at a later date on any grounds or bases. In such event, you will receive a separate notice of any such objections.

Dated: April 23, 2012

/s/ Paula S. Beran

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*Counsel for the Circuit City Stores, Inc.
Liquidating Trust*

Exhibit 1

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Liquidating Trust*

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

-----	x	
In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653 (KRH)
	:	
Debtors.	:	
-----	:	Jointly Administered
	x	

**LIQUIDATING TRUST'S FORTY-THIRD OMNIBUS OBJECTION TO
LANDLORD AND CONTRACTOR CLAIMS (REDUCTION OF CERTAIN
PARTIALLY INVALID CLAIMS, RECLASSIFICATION OF CERTAIN
MISCLASSIFIED CLAIMS, DISALLOWANCE OF CERTAIN
INVALID CLAIMS, DISALLOWANCE OF CERTAIN LATE FILED
CLAIMS, AND DISALLOWANCE OF CERTAIN AMENDED CLAIMS)**

The Circuit City Stores, Inc. Liquidating Trust (the “Liquidating Trust”), through Alfred H. Siegel, the duly appointed trustee of the Trust (the “Trustee”), pursuant to the Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims (the “Plan”) in the above-captioned cases, hereby files this Forty-Third Omnibus Objection to Landlord and Contractor Claims (Reduction of Certain Partially Invalid Claims, Reclassification of Certain Misclassified Claims, Disallowance of Certain Invalid Claims, Disallowance of Certain of Late Filed Claims, and Disallowance of Certain Amended Claims) (the “Objection”), and hereby moves this court (the “Court”), pursuant to sections 105, 502 and 503 of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the “Bankruptcy Code”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Bankruptcy Rule 3007-1, for an order, the proposed form of which is attached hereto as Exhibit A, granting the relief sought by this Objection, and in support thereof states as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Objection under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 105, 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1.

BACKGROUND

2. On November 10, 2008 (the “Petition Date”), the debtors in the

above-captioned cases (the “Debtors”)¹ filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

3. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the “Creditors’ Committee”).

4. On November 12, 2008, the Court appointed Kurtzman Carson Consultants LLC (“KCC”) as claims, noticing, and balloting agent for the Debtors in these chapter 11 cases pursuant to 28 U.S.C. § 156(c).

5. On December 10, 2008, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 502 and Bankruptcy Rules 2002, 3003(c)(3), and 9007 (I) Setting General Bar Date and Procedures for Filing Proofs of Claim; and (II) Approving Form and Manner of Notice Thereof (Docket No. 890) (the “Claims Bar Date Order”).

6. Pursuant to the Claims Bar Date Order, the deadline for filing all “claims” (as defined in 11 U.S.C. § 105(5)) arising before November 10, 2008 against the Debtors by any non-governmental entity was 5:00 p.m. (Pacific) on January 30, 2009 (the “General Bar Date”). The deadline for governmental units to file claims that arose before November 10, 2009 was 5:00 p.m. (Pacific) on May 11, 2009 (the “Governmental Bar Date”). Pursuant to the Claims Bar Date Order, this Court approved the form and manner

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Proper ties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), PRAHS, Inc.(n/a), XStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, (cont'd)

of the claims bar date notice, which was attached as Exhibit A to the Claims Bar Date Order (the “Claims Bar Date Notice”).

7. On December 17 and 19, 2008, KCC served a copy of the Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors’ scheduled creditors in these cases, the Debtors’ equity holders, and certain other parties (Docket No. 1314). In addition, the Debtors published the Claims Bar Date Notice in The Wall Street Journal (Docket No. 1395) and The Richmond Times-Dispatch (Docket No. 1394).

8. On November 12, 2008, this Court entered that certain Order Establishing Bar Date for Filing Requests for Payment of Administrative Expense Claims Under Bankruptcy Code Sections 105 and 503(b)(9) and Approving Form, Manner and Sufficiency of Notice of the Bar Date Pursuant to Bankruptcy Rule 9007 (Docket No. 107)(the “503(b)(9) Bar Date Order”).

9. Pursuant to the 503(b)(9) Bar Date Order, this Court approved the form and manner of the 503(b)(9) bar date notice, which was attached as Exhibit A to the 503(b)(9) Bar Date Order (the “503(b)(9) Bar Date Notice”). Pursuant to the 503(b)(9) Bar Date Order and 503(b)(9) Bar Date Notice, the bar date for filing proofs of claim asserting administrative priority claims pursuant to section 503(b)(9) of the Bankruptcy Code was on December 19, 2008 (the “503(b)(9) Bar Date”).

10. On November 19, 2008, KCC served a copy of the 503(b)(9) Bar Date Notice on the 2002 Service List, all of the Debtors’ scheduled creditors in these cases,

(cont'd from previous page)

LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512).

the Debtors' equity holders, and certain other parties (Docket No. 358). In addition, the Debtors published the 503(b)(9) Bar Date Notice in The New York Times (Docket No. 549), The Wall Street Journal (Docket No. 548), and The Richmond Times-Dispatch (Docket No. 547).

11. On January 16, 2009, the Court authorized the Debtors, among other things, to conduct going out of business sales at the Debtors' remaining 567 stores pursuant to an agency agreement (the "Agency Agreement") between the Debtors and a joint venture, as agent (the "Agent"). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency Agreement at the Debtors remaining stores. As of March 8, 2009, the going out of business sales at the Debtors' remaining stores had been completed.

12. On April 1, 2009, this Court entered an Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of Notice of Omnibus Objections (Docket No. 2881) (the "Omnibus Objection Procedures Order").

13. On May 15, 2009, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 503 and Bankruptcy Rules 2002 and 9007 (i) Setting Administrative Bar Date and Procedures For Filing and Objecting To Administrative Expense Request and (ii) Approving Form and Manner of Notice Thereof (Docket No. 3354) (the "First Administrative Claims Bar Date Order").

14. Pursuant to the First Administrative Claims Bar Date Order, the deadline for filing all Administrative Expense Requests (as defined in the First Administrative Claims Bar Date Order) incurred in the period between November 10, 2008 and April 30, 2009 was 5:00 p.m. (Pacific) on June 30, 2009. Pursuant to the First

Administrative Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Administrative Claims Bar Date Order (the “Claims Bar Date Notice”).

15. On or before May 22, 2009, KCC served a copy of the Administrative Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors’ scheduled creditors in these cases, the Debtors’ equity holders, and certain other parties (Docket Nos. 3397 and 4609). In addition, the Debtors published the Administrative Claims Bar Date Notice in The Financial Times (Docket No. 3970), The Richmond Times-Dispatch (Docket No. 3969) and The Wall Street Journal (Docket No. 3968).

16. On February 18, 2010, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 503 and Bankruptcy Rules 2002 and 9007 (i) Setting Second Administrative Bar Date and Procedures For Filing and Objecting To Administrative Expense Request and (ii) Approving Form and Manner of Notice Thereof (Docket No. 6555) (the “Second Administrative Claims Bar Date Order”).

17. Pursuant to the Second Administrative Claims Bar Date Order, the deadline for filing all Administrative Expense Requests for the period May 1, 2009 through December 31, 2009 (as defined in the Administrative Claims Bar Date Order) was 5:00 p.m. (Pacific) on March 31, 2010. Pursuant to the Second Administrative Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Second Administrative Claims Bar Date Order (the “Claims Bar Date Notice”).

18. On or before February 25, 2010, KCC served a copy of the Second

Administrative Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket No. 6705). Supplemental service of the Second Administrative Bar Date Notice was provided by overnight mail to one party, Brockton Superior Court, on March 26, 2010 (Docket Nos. 7089 and 7535). In addition, the Debtors published the Administrative Claims Bar Date Notice in The Financial Times (Docket No. 6719), The Richmond Times-Dispatch (Docket No. 6717) and The Wall Street Journal (Docket No. 6718).

19. On August 9, 2010, the Debtors and the Creditors' Committee filed the Plan, which provides for the liquidation of the Debtors' assets and distribution of the proceeds thereof under chapter 11 of the Bankruptcy Code.

20. On September 10, 2010, the United States Bankruptcy Court, Eastern District of Virginia, signed an Order confirming the Plan.

21. The Plan became effective on November 1, 2010 (the "Effective Date"), and pursuant to the Plan and Liquidating Trust Agreement approved therewith, the Liquidation Trust assumed the right and responsibility to liquidate the Debtors' remaining assets and distribute the proceeds to creditors, including the prosecution of Causes of Action and objections to claims.

OBJECTIONS TO CLAIMS

22. By this Objection, the Liquidating Trust seeks entry of an order, in substantially the form attached hereto as Exhibit A, pursuant to Bankruptcy Code sections 105(a), 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1, (i) reducing each of the claims identified on Exhibit C attached hereto, (ii) reclassifying

each of the claims on Exhibit D attached hereto, and (iii) disallowing each of the claims identified on Exhibits E through G attached hereto (collectively, the “Claims”) for the reasons set forth below.

23. For ease of reference, attached hereto as Exhibit B is an alphabetical listing of all claimants whose Claims are included in this Objection (the “Claimants”), with a cross-reference by claim number.

A. Reduction of Certain Partially Invalid Claims

24. The basis for reduction of the claims listed on Exhibit C attached hereto (the “Partially Invalid Claims”) is that all of the Partially Invalid Claims assert, in part, amounts for which the Debtors are not liable.

25. Specifically, after a review of the Partially Invalid Claims and the bases upon which each is asserted, and a review of the Debtors’ books and records, the Liquidating Trust has determined that certain portions of the Partially Invalid Claims are (i) liabilities already asserted by the Claimants in other claims; (ii) liabilities that have already been satisfied by the Debtors; or (iii) liabilities for which the Debtors dispute liability. Accordingly, the Liquidating Trust requests that the Partially Invalid Claims identified on Exhibit C be reduced in the manner stated in Exhibit C for the reasons stated therein.

B. Reclassification of Certain Misclassified Claims

26. The basis for reduction of the claims listed on Exhibit D attached hereto (the “Misclassified Claims”) is that the Misclassified Claims are improperly classified.

27. Specifically, after a review of the Misclassified Claims, the bases

upon which each is asserted, and a review of the Debtors' books and records, the Liquidating Trust submits that the Misclassified Claims are asserted, in whole or in part, with incorrect classifications and should be reclassified. Accordingly, the Liquidating Trust requests that each Misclassified Claim identified on Exhibit D be reclassified in the manner set forth in Exhibit D.

C. Disallowance of Certain Invalid Claims

28. The basis for disallowance of the claims listed on Exhibit E attached hereto (the "Invalid Claims") is that all of the Invalid Claims assert, in their entirety, amounts for which the Debtors are not liable.

29. Specifically, after a review of the Invalid Claims and the bases upon which each is asserted, and a review of the Debtors' books and records, the Liquidating Trust has determined that the Invalid Claims are based on liabilities already asserted by the Claimants in other claims (i) liabilities that already have been satisfied by the Debtors, or (ii) liabilities for which the Debtors dispute any liability. Accordingly, the Liquidating Trust requests that the Invalid Claims identified on Exhibit E be disallowed for the reasons stated therein.

D. Disallowance of Certain Late Filed Claims

30. The basis for disallowance of the claims listed on Exhibit F attached hereto (the "Late-Filed Claims") is that each such claim was filed after the relevant bar date. The disallowance of each of the Late-Filed Claims set forth on Exhibit F is appropriate under the appropriate Bar Date Order as well as under applicable law.

31. Bar dates for asserting claims in chapter 11 bankruptcy cases serve extremely important purposes. "The requirement of a Bar Date in Chapter 11 enables the

debtor...to establish the universe of claims with which it must deal and the amount of those claims.” See In re A.H. Robins Co., Inc., 129 B.R. 457, 459 (Bankr. E.D. Va. 1991). Premised on the imperative purpose of finality of asserting claims against a debtor, courts have not allowed claims filed by creditors after the bar date, absent special circumstances. See In re Provident Hosp., Inc., 122 B.R. 683, 685 (D. Md. 1990), aff’d, 943 F.2d 49 (4th Cir. 1991) (unpublished opinion) (“Because Bean did not timely file his bankruptcy claim after having been given constitutionally sufficient notice, his claim is barred under well-settled authority, 11 U.S.C. 1141(d) and Bankruptcy Rule 3003 (c) (2).”).

32. Each Late-Filed Claim was filed in the present cases after the applicable bar date had passed. Accordingly, pursuant to the applicable Bar Date Order, these Claims are “forever barred, estopped, and permanently enjoined from asserting such claim against the Debtors....”

33. It is essential for the Liquidating Trust to establish the proper liabilities asserted against the Debtors. In order to achieve the imperative of finality in the claims process, the Liquidating Trust requests that this Court disallow the Late-Filed Claims in their entirety and for all purposes in these bankruptcy cases.

E. Disallowance of Certain Amended Claims

34. Exhibit G contains a list of claims that have been rendered moot by the claimant filing a subsequent “amending” claim that supersedes the claim listed on Exhibit G (the “Amended Claims”).

35. The Liquidating Trust objects to the Amended Claims, because, among other reasons, the same claimant subsequently filed an amended claim, the amount and basis of which are the subject of the Amended Claim. Such repetitive claims should

be disallowed. The Amended Claims listed on Exhibit G under “Claim to be Disallowed” should be disallowed for all purposes in these bankruptcy cases. The claims listed as “Surviving Claim” on Exhibit G hereto (the “Surviving Superseding Claims”) shall remain in effect and are not affected by this portion of this Objection; provided, however, that such Surviving Superseding Claims may be the subject of another section of this Objection or a separate subsequently filed objection.

RESERVATION OF RIGHTS

36. At this time, the Liquidating Trust has not completed its review of the validity of all claims/expenses filed against the Debtors’ estates, and reserves the right to further object to any and all claims, whether or not the subject of this Objection, for allowance and/or distribution purposes, and on any other grounds, including the right to modify, supplement and/or amend this Objection as it pertains to any of the Claims objected to herein.

NOTICE AND PROCEDURE

37. Notice of this Objection has been provided to all Claimants with Claims that are the subject to this Objection as identified on Exhibits C through G, respectively, and to parties-in-interest in accordance with the Court’s Supplemental Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures (entered on December 30, 2009 at Docket No. 6208) (the “Case Management Order”). The Liquidating Trust submits that the following methods of service upon the Claimants should be deemed by the Court to constitute due and sufficient service of this Objection: (a) service in accordance with Federal Rule of

Bankruptcy Procedure 7004 and the applicable provisions of Federal Rule of Civil Procedure 4; (b) to the extent counsel for a Claimant is not known to the Liquidating Trust, by first class mail, postage prepaid, on the signatory of the Claimant's proof of claim form or other representative identified in the proof of claim form or any attachment thereto; or (c) by first class mail, postage prepaid, on any counsel that has appeared on the Claimant's behalf in the Debtors' bankruptcy cases. The Liquidating Trust is serving the Claimant with this Objection and the exhibit on which the Claimant's claim is listed.

38. To the extent any Claimant timely files and properly serves a response to this Objection by **4:00 P.M. (Eastern) on June 26, 2012** as required by the Case Management Order and under applicable law, and the parties are unable to otherwise resolve the Objection, the Liquidating Trust requests that the Court conduct a status conference² with respect to any such responding claimant at **2:00 P.M. (Eastern) on July 10, 2012** and thereafter schedule the matter for a future hearing as to the merits of such claim. However, to the extent any Claimant fails to timely file and properly serve a response to this Objection as required by the Case Management Order and applicable law, the Liquidating Trust requests that the Court enter an order, substantially in the form attached hereto as Exhibit A, reducing the Partially Invalid Claims set forth on Exhibit C, Reclassifying the Misclassified Claims set forth on Exhibit D, and disallowing the invalid, late filed, and amended claims set forth on Exhibit E through Exhibit G attached hereto.

² In accordance with the Omnibus Objection Procedures Order, Claimants who timely respond to the Objection do not need to appear at the status conference.

**COMPLIANCE WITH BANKRUPTCY RULE 3007 AND
THE OMNIBUS OBJECTION PROCEDURES ORDER**

39. This Objection complies with Bankruptcy Rule 3007(e).

Additionally, the Liquidating Trust submits that this Objection is filed in accordance with the Omnibus Objection Procedures Order.

WAIVER OF MEMORANDUM OF LAW

40. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Motion, the Liquidating Trust requests that the requirement that all motions be accompanied by a written memorandum of law be waived.

NO PRIOR RELIEF

41. No previous request for the relief sought herein has been made to this Court or any other court.

WHEREFORE, the Liquidating Trust respectfully requests that the Court enter an Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia
April 23, 2012

TAVENNER & BERAN, PLC

/s/ Paula S. Beran

Lynn L. Tavenner (VA Bar No. 30083)
Paula S. Beran (VA Bar No. 34679)
20 North Eighth Street, 2nd Floor
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(804) 783-8300

- and -

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- and -

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Robert J. Feinstein, Esq.
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(212) 561-7700

*Counsel to the Circuit City Stores, Inc.
Liquidating Trust*

EXHIBIT A

Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
(admitted *pro hac vice*)
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- and -

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Telecopy: (212) 561-7777

Counsel to the Liquidating Trustee

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

-----	x	
In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653 (KRH)
	:	
Debtors.	:	
-----	:	Jointly Administered
	x	

**ORDER REGARDING LIQUIDATING TRUST'S FORTY-THIRD OMNIBUS
OBJECTION TO LANDLORD AND CONTRACTOR CLAIMS (REDUCTION OF
CERTAIN PARTIALLY INVALID CLAIMS, RECLASSIFICATION OF CERTAIN
MISCLASSIFIED CLAIMS, DISALLOWANCE OF CERTAIN INVALID
CLAIMS, DISALLOWANCE OF CERTAIN LATE-FILED CLAIMS,
AND DISALLOWANCE OF CERTAIN AMENDED CLAIMS)**

THIS MATTER having come before the Court¹ on the Liquidating Trust's Forty-Third Omnibus Objection to Landlord and Contractor Claims (Reduction of Certain Partially Invalid Claims, Reclassification of Certain Misclassified Claims, Disallowance of Certain Invalid Claims, Disallowance of Certain of Late Filed Claims, and Disallowance of Certain Amended Claims) (the "Objection"), which requested, among other things, that the claims specifically identified on Exhibit C through Exhibit G attached to the Objection be reduced or disallowed for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it appearing that the relief requested on the Objection is in the best interest of the Liquidating Trust, the Debtors' estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is SUSTAINED.
2. The Claims identified on Exhibit A as attached hereto and incorporated herein are forever reduced for all purposes in these bankruptcy cases in the manner stated in Exhibit A.
3. The Claims identified on Exhibit B as attached hereto and incorporated herein are forever reclassified in these bankruptcy cases in the manner stated in Exhibit B.
4. The Claims identified on Exhibit C through Exhibit E as attached

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

hereto and incorporated herein are forever disallowed in their entirety for all purposes in these bankruptcy cases.

5. The Liquidating Trust's rights to object to any claim including (without limitation) the Claims subject to the Objection, on any grounds that applicable law permits, are not waived and are expressly reserved.

6. The Liquidating Trust shall serve a copy of this Order on the claimants included on the exhibits to this Order on or before five (5) business days from the entry of this Order.

7. This Court shall retain jurisdiction to hear and determine all matters arising from or relating to this Order.

Dated: Richmond, Virginia
April __, 2012

HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

TAVENNER & BERAN, PLC

/s/ Paula S. Beran

Lynn L. Tavenner (VA Bar No. 30083)

Paula S. Beran (VA Bar No. 34679)

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New York, New York 10017

(212) 561-7700

Counsel to the Circuit City Stores, Inc.

Liquidating Trust

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Paula S. Beran

Paula S. Beran

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)
EXHIBIT B

ALPHABETICAL LISTING OF CLAIMANTS

Claim Holder	Claim	Exhibit
Abercorn Common LLLP C O LNR PARTNERS LLC 1601 WASHINGTON AVE STE 700 MIAMI BEACH, FL 33139	12682	EXHIBIT G: Amended Claims to be Expunged
Abercorn Common LLP Nicholas W Whittenburg c o Miller & Martin PLLC Volunteer Building Ste 1000 832 Georgia Ave Chattanooga, TN 37402	13695	EXHIBIT G: Amended Claims to be Expunged
Bank of America NA as successors by merger to LaSalle Bank National Association as Trustee for the Registered Holders of GMAC Peyton Inge c o Capmark Finance Inc 700 N Pearl St Ste 2200 Dallas, TX 75201	9449	EXHIBIT C: Reduction of Certain Partially Invalid Claims
Bank of America National Association as Successor by Merger to LaSalle Bank National Association as Trustee for the Registered Holders of CDC Commercial Mortgage Trust 2002 FX1 Commer c o Capmark Finance Inc Peyton Inge 700 N Pearl St Ste 2200 Dallas, TX 75201	11929	EXHIBIT G: Amended Claims to be Expunged
Bank of America National Association as successor by merger to LaSalle Bank National Association fka LaSalle National Bank Peyton Inge c o Capmark Finance Inc 700 N Pearl St Ste 2200 Dallas, TX 75201	9734	EXHIBIT E: Invalid Claims to be Expunged
Bank of America National Association as successor by merger to LaSalle Bank National Association fka LaSalle National Bank Peyton Inge c o Capmark Finance Inc 700 N Pearl St Ste 2200 Dallas, TX 75201	9721	EXHIBIT E: Invalid Claims to be Expunged

Claim Holder	Claim	Exhibit
Bank of America National Association Successor By Merger to LaSalle Bank National Association fka LaSalle National Bank Peyton Inge c o Capmark Finance Inc 700 N Pearl St Ste 2200 Dallas, TX 75201	9707	EXHIBIT E: Invalid Claims to be Expunged
Bond Circuit IV Delaware Business Trust Mark B Conlan Esq Gibbons PC One Gateway Ctr Newark, NJ 07102-5310	12765	EXHIBIT G: Amended Claims to be Expunged
BPP WB LLC John C La Liberte Esq Sherin and Lodgen LLP 101 Federal St Boston, MA 02110	13046	EXHIBIT E: Invalid Claims to be Expunged
CarMax Auto Super Stores Inc & CarMax Inc Paul S Bliley Jr Esq Williams Mullen PO Box 1320 Richmond, VA 23218-1320	14809	EXHIBIT E: Invalid Claims to be Expunged
CC Independence LLC Attn Eric J Rietz Esq c/o Priscilla Rietz 1355 Lemond Road Owatonna, MN 55060	9413	EXHIBIT E: Invalid Claims to be Expunged
CC Investors 1995 3 Ronald G Cameron Administrative Trustee 1004 Commercial Ave No 353 Anacortes, WA 98221	1665	EXHIBIT E: Invalid Claims to be Expunged
CC Investors 1996 12 Rick Donald CB Richard Ellis Boulos Property Management One Canal Plz Ste 500 Portland, ME 04112	11985	EXHIBIT E: Invalid Claims to be Expunged

Claim Holder	Claim	Exhibit
CC Investors 1996 14 Kamin Realty Company 490 S Highland Ave Pittsburgh, PA 15206	11572	EXHIBIT E: Invalid Claims to be Expunged
CC Joliet Trust c o Paragon Affiliates Inc 1 Paragon Dr Ste No 145 Montvale, NJ 07645	7532	EXHIBIT E: Invalid Claims to be Expunged
CC Lafayette LLC Attn Eric J Rietz Esq c/o Priscilla Rietz 1355 Lemond Road Owatonna, MN 55060	9407	EXHIBIT E: Invalid Claims to be Expunged
CC Madison PJR LLC CC Madison EJL LLC CC Madison TFR LLC & CC Madison JLR LLC Attn Eric J Rietz Esq c/o Priscilla Rietz 1355 Lemond Road Owatonna, MN 55060	9416	EXHIBIT E: Invalid Claims to be Expunged
CC Minnetonka LLC Attn Eric J Rietz Esq c/o Priscilla Rietz 1355 Lemond Road Owatonna, MN 55060	9424	EXHIBIT E: Invalid Claims to be Expunged
CC Roseville LLC Attn Eric J Rietz Jr c/o Priscilla Rietz 1355 Lemond Road Owatonna, MN 55060	9417	EXHIBIT E: Invalid Claims to be Expunged
Circuit IL Corp Sigmond Sommer Properties 279 Birchwood Park Dr Jericho, NY 11753-2306	5027	EXHIBIT E: Invalid Claims to be Expunged

Claim Holder	Claim	Exhibit
<p>Circuit Investors No 4 Thousand Oaks Limited Partnership</p> <p>c o Niclas A Ferland Esq LeClairRyan A Professional Corporation 555 Long Wharf Dr 8th Fl</p> <p>New Haven, CT 06511</p>	8163	EXHIBIT E: Invalid Claims to be Expunged
<p>Circuit PA Corp</p> <p>Sigmond Sommer Properties Attn ronald Dictrow 279 Birchwood Park Dr</p> <p>Jericho, NY 11753-2306</p>	12318	EXHIBIT E: Invalid Claims to be Expunged
<p>CMAT 1999 C1 Grand River Avenue LLC</p> <p>c o Mindy A Mora Bilzin Sumberg Baena Price & Axelrod LLP 200 S Biscayne Blvd Ste 2500</p> <p>Miami, FL 33131</p>	5002	EXHIBIT C: Reduction of Certain Partially Invalid Claims
<p>Cousins Properties Incorporated Los Altos Market Center 335932 12</p> <p>Attn Dustin P Branch 2029 Century Park East 26th Fl</p> <p>Los Angeles, CA 90067</p>	15248	EXHIBIT E: Invalid Claims to be Expunged
<p>Dartmouth Marketplace Associates</p> <p>Attn Bobbie Cesterino c o Pegasus Landing Associates 1800 Lake Park Dr Ste 103</p> <p>Smyrna, GA 30080</p>	15259	EXHIBIT C: Reduction of Certain Partially Invalid Claims
<p>Dartmouth Marketplace Associates</p> <p>Lawrence M Gold Carlton Fields PA 1201 W Peachtree Ste 3000</p> <p>Atlanta, GA 30309</p>	14868	EXHIBIT G: Amended Claims to be Expunged
<p>ENTERTAINMART</p> <p>MARK KANE 6515 PEMBERTON DR</p> <p>DALLAS, TX 75230</p>	4913	EXHIBIT D: Claims to be Reclassified

Claim Holder	Claim	Exhibit
<p>GCCFC 2007 GG9 Abercorn Street Limited Partnership</p> <p>5900 N Andrews Ave Ste 625</p> <p>Fort Lauderdale, FL 33309</p>	15253	EXHIBIT C: Reduction of Certain Partially Invalid Claims
<p>Maryl Pacific Construction Inc</p> <p>Jerrold K Guben Esq</p> <p>O Connor Playdon & Guben LLC</p> <p>773 Bishop St Ste 2400</p> <p>Honolulu, HI 96813</p>	4336	EXHIBIT E: Invalid Claims to be Expunged
<p>Pembroke Crossing LTD Prudential 204404 122</p> <p>Attn Dustin P Branch</p> <p>Katten Muchin Rosenman LLP</p> <p>2029 Century Park E 26th Fl</p> <p>Los Angeles, CA 90067-3012</p>	15247	EXHIBIT E: Invalid Claims to be Expunged
<p>STOR ALL NEW ORLEANS, L L C</p> <p>259 LAKE VISTA DR</p> <p>MANDEVILLE, LA 70471</p>	8573	EXHIBIT E: Invalid Claims to be Expunged
<p>United States Debt Recovery V LP</p> <p>940 Southwood Bl Ste 101</p> <p>Incline Village, NV 89451</p>	12811	EXHIBIT G: Amended Claims to be Expunged
<p>WCC Properties LLC</p> <p>ADI Properties</p> <p>1660 Union St Ste 400</p> <p>San Diego, CA 92101</p>	13480	EXHIBIT G: Amended Claims to be Expunged
<p>WCC Properties, LLC</p> <p>Douglas A. Scott, PLC</p> <p>1805 Monument Avenue, Suite 311</p> <p>Richmond, VA 23220</p>	15261	EXHIBIT F: Late Filed Claims to be Expunged

Claim Holder	Claim	Exhibit
<p>WCC Properties, LLC</p> <p>Douglas A. Scott, PLC</p> <p>1805 Monument Avenue, Suite 311</p> <p>Richmond, VA 23220</p>	15261	EXHIBIT C: Reduction of Certain Partially Invalid Claims
<p>WEA Gateway LLC</p> <p>c o Niclas A Ferland Esq</p> <p>LeClairRyan A Professional Corporation</p> <p>555 Long Wharf Dr 8th Fl</p> <p>New Haven, CT 06511</p>	12162	EXHIBIT C: Reduction of Certain Partially Invalid Claims
<p>WEC 96 D Appleton 2 Investment Trust</p> <p>Attn Jason Blumberg Esq</p> <p>Loeb & Loeb LLP</p> <p>345 Park Ave</p> <p>New York, NY 10154</p>	12911	EXHIBIT E: Invalid Claims to be Expunged
<p>WEC 96D Springfield 1 Investment Trust</p> <p>Attn Jason Blumberg Esq</p> <p>Loeb & Loeb LLP</p> <p>345 Park Ave</p> <p>New York, NY 10154</p>	12572	EXHIBIT E: Invalid Claims to be Expunged

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)
EXHIBIT C

REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

BOOKS AND RECORDS CLAIMS TO BE REDUCED					MODIFIED CLAIMS		
Date Filed	Claim Number	Name and Address	Claim Amount	Debtor	Modified Claim Amount	Debtor	Comments
1/30/2009	9449	Bank of America NA as successors by merger to LaSalle Bank National Association as Trustee for the Registered Holders of GMAC Peyton Inge c o Capmark Finance Inc 700 N Pearl St Ste 2200 Dallas, TX 75201	Unliquidated, but not less than \$350,432.06 General Unsecured	CIRCUIT CITY STORES, INC.	\$330,987.71 General Unsecured	CIRCUIT CITY STORES, INC.	Reduce by \$19,444.35 for overpaid real estate taxes.
1/21/2009	5002	CMAT 1999 C1 Grand River Avenue LLC c o Mindy A Mora Bilzin Sumberg Baena Price & Axelrod LLP 200 S Biscayne Blvd Ste 2500 Miami, FL 33131	\$1,046,008.75 General Unsecured	CIRCUIT CITY STORES, INC.	\$877,282.25 General Unsecured	CIRCUIT CITY STORES, INC.	Reduce by \$127,694.49 for rejection damages not reflected on debtor's books and records and by \$41,032.01 for overpaid real estate taxes.
11/7/2011	15259	Dartmouth Marketplace Associates Attn Bobbie Cesterino c o Pegasus Landing Associates 1800 Lake Park Dr Ste 103 Smyrna, GA 30080	\$639,159.23 General Unsecured	Circuit City Stores, Inc.	\$615,560.74 General Unsecured	Circuit City Stores, Inc.	Reduce by \$23,598.49 for clean-up and repair costs for which the debtor is not liable.
8/2/2011	15253	GCCFC 2007 GG9 Abercorn Street Limited Partnership 5900 N Andrews Ave Ste 625 Fort Lauderdale, FL 33309	\$1,448,786.93 General Unsecured	Circuit City Stores, Inc.	\$1,293,626.87 General Unsecured	Circuit City Stores, Inc.	Reduce by \$154,997.85 for rejection damages and by \$162.22 for real estate taxes not reflected on the debtor's books and records.
1/9/2012	15261	WCC Properties, LLC Douglas A. Scott, PLC 1805 Monument Avenue, Suite 311 Richmond, VA 23220	\$810,533.50 General Unsecured	Circuit City Stores West Coast, Inc.	\$445,361.58 General Unsecured	Circuit City Stores West Coast, Inc.	Reduce by \$10,201.22 for prepetition rent and by \$354,970.70 for rejection damages not reflected on debtor's books and records. Claim is also objected to as late filed on Exhibit G.

BOOKS AND RECORDS CLAIMS TO BE REDUCED					MODIFIED CLAIMS		
Date Filed	Claim Number	Name and Address	Claim Amount	Debtor	Modified Claim Amount	Debtor	Comments
3/30/2009	12162	WEA Gateway LLC c o Niclas A Ferland Esq LeClairRyan A Professional Corporation 555 Long Wharf Dr 8th Fl New Haven, CT 06511	\$275,585.65 General Unsecured	CIRCUIT CITY STORES, INC.	\$255,384.35 General Unsecured	CIRCUIT CITY STORES, INC.	Reduce by \$12,604.16 for prepetition rent not reflected on debtor's books and records and by \$7,597.14 for overpaid real estate taxes.

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)
EXHIBIT D

CLAIMS TO BE RECLASSIFIED

CLAIMS TO BE RECLASSIFIED					RECLASSIFIED CLAIMS	
Date Filed	Claim Number	Name Address	Claim Amount	Debtor	Reclassified Claim Amount	Debtor
1/21/2009	4913	ENTERTAINMART MARK KANE 6515 PEMBERTON DR DALLAS, TX 75230	\$29,000.00 Secured	CIRCUIT CITY STORES, INC.	\$29,000.00 General Unsecured	CIRCUIT CITY STORES, INC.

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)
EXHIBIT E

INVALID CLAIMS TO BE EXPUNGED

INVALID CLAIMS TO BE EXPUNGED					
Date Filed	Claim Number	Name Address	Claim Amount	Debtor	Comments
1/30/2009	9721	Bank of America National Association as successor by merger to LaSalle Bank National Association fka LaSalle National Peyton Inge c o Capmark Finance Inc 700 N Pearl St Ste 2200 Dallas, TX 75201	Unliquidated, but not less than \$256,520.40 General Unsecured	CIRCUIT CITY STORES, INC.	Underlying claimed liabilities are also included on claim 12911. Proper claimant is unclear.
1/30/2009	9734	Bank of America National Association as successor by merger to LaSalle Bank National Association fka LaSalle National Peyton Inge c o Capmark Finance Inc 700 N Pearl St Ste 2200 Dallas, TX 75201	Unliquidated, but not less than \$489,877.00 General Unsecured	CIRCUIT CITY STORES, INC.	Underlying claimed liabilities are also included on claim 14363. Proper claimant is unclear.
1/30/2009	9707	Bank of America National Association Successor By Merger to LaSalle Bank National Association fka LaSalle National Peyton Inge c o Capmark Finance Inc 700 N Pearl St Ste 2200 Dallas, TX 75201	Unliquidated, but not less than \$471,794.40 General Unsecured	CIRCUIT CITY STORES, INC.	Underlying claimed liabilities are also included on claim 9407. Proper claimant is unclear.
5/27/2009	13046	BPP WB LLC John C La Liberte Esq Sherin and Lodgen LLP 101 Federal St Boston, MA 02110	\$802,236.19 General Unsecured	CIRCUIT CITY STORES, INC.	Underlying claimed liabilities are also included on claim 7233. Proper claimant is unclear.
2/5/2010	14809	CarMax Auto Super Stores Inc & CarMax Inc Paul S Biley Jr Esq Williams Mullen PO Box 1320 Richmond, VA 23218-1320	\$21,000,363.06 General Unsecured	CIRCUIT CITY STORES, INC.	Debtor shows no liability to this claimant.
1/30/2009	9413	CC Independence LLC Attn Eric J Rietz Esq c/o Priscilla Rietz 1355 Lemond Road Owatonna, MN 55060	\$598,308.14 General Unsecured	CIRCUIT CITY STORES, INC.	Underlying claimed liabilities are also included on claim 9734. Proper claimant is unclear.

INVALID CLAIMS TO BE EXPUNGED					
Date Filed	Claim Number	Name Address	Claim Amount	Debtor	Comments
12/17/2008	1665	CC Investors 1995 3 Ronald G Cameron Administrative Trustee 1004 Commercial Ave No 353 Anacortes, WA 98221	\$387,758.80 General Unsecured	CIRCUIT CITY STORES, INC.	Underlying claimed liabilities are also included on claim 14515. Proper claimant is unclear.
3/30/2009	11985	CC Investors 1996 12 Rick Donald CB Richard Ellis Boulos Property Manage One Canal Plz Ste 500 Portland, ME 04112	\$688,609.09 General Unsecured	CIRCUIT CITY STORES, INC.	Underlying claimed liabilities are also included on claim 12013. Proper claimant is unclear.
2/24/2009	11572	CC Investors 1996 14 Kamin Realty Company 490 S Highland Ave Pittsburgh, PA 15206	\$863,858.59 General Unsecured	CIRCUIT CITY STORES, INC.	Underlying claimed liabilities are also included on claim 12004. Proper claimant is unclear.
1/28/2009	7532	CC Joliet Trust c o Paragon Affiliates Inc 1 Paragon Dr Ste No 145 Montvale, NJ 07645	\$399,876.03 General Unsecured	CIRCUIT CITY STORES, INC.	Underlying claimed liabilities are also included on claim 8618. Proper claimant is unclear.
1/30/2009	9407	CC Lafayette LLC Attn Eric J Rietz Esq c/o Priscilla Rietz 1355 Lemond Road Owatonna, MN 55060	\$464,199.33 General Unsecured	CIRCUIT CITY STORES, INC.	Underlying claimed liabilities are also included on claim 9707. Proper claimant is unclear.
1/30/2009	9416	CC Madison PJR LLC CC Madison EJR LLC CC Madison TFR LLC & CC Madison JLR LLC Attn Eric J Rietz Esq c/o Priscilla Rietz 1355 Lemond Road Owatonna, MN 55060	\$748,715.58 General Unsecured	CIRCUIT CITY STORES, INC.	Underlying claimed liabilities are also included on claim 12014. Proper claimant is unclear.

INVALID CLAIMS TO BE EXPUNGED					
Date Filed	Claim Number	Name Address	Claim Amount	Debtor	Comments
1/30/2009	9424	CC Minnetonka LLC Attn Eric J Rietz Esq c/o Priscilla Rietz 1355 Lemond Road Owatonna, MN 55060	\$724,567.87 General Unsecured	CIRCUIT CITY STORES, INC.	Underlying claimed liabilities are also included on claim 10030. Proper claimant is unclear.
1/30/2009	9417	CC Roseville LLC Attn Eric J Rietz Jr c/o Priscilla Rietz 1355 Lemond Road Owatonna, MN 55060	\$554,160.72 General Unsecured	CIRCUIT CITY STORES, INC.	Underlying claimed liabilities are also included on claim 12012. Proper claimant is unclear.
1/21/2009	5027	Circuit IL Corp Sigmond Sommer Properties 279 Birchwood Park Dr Jericho, NY 11753-2306	Unliquidated, but not less than \$433,839.27 General Unsecured	CIRCUIT CITY STORES, INC.	Underlying claimed liabilities are also included on claim 8611. Proper claimant is unclear.
1/29/2009	8163	Circuit Investors No 4 Thousand Oaks Limited Partnership c o Niclas A Ferland Esq LeClairRyan A Professional Corporation 555 Long Wharf Dr 8th Fl New Haven, CT 06511	\$709,187.54 General Unsecured	CIRCUIT CITY STORES, INC.	Underlying claimed liabilities are also included on claim 8561. Proper claimant is unclear.
4/21/2009	12318	Circuit PA Corp Sigmond Sommer Properties Attn ronald Dictrow 279 Birchwood Park Dr Jericho, NY 11753-2306	\$612,522.66 General Unsecured	CIRCUIT CITY STORES, INC.	Underlying claimed liabilities are also included on claims 12425 & 13328. Proper claimant is unclear.
12/29/2010	15248	Cousins Properties Incorporated Los Altos Market Center 335932 12 Attn Dustin P Branch 2029 Century Park East 26th Fl Los Angeles, CA 90067	\$21,429.49 Admin Priority	Circuit City Stores West Coast, Inc.	Claim filed after claimant signing settlement that no other claims would be allowed.

INVALID CLAIMS TO BE EXPUNGED					
Date Filed	Claim Number	Name Address	Claim Amount	Debtor	Comments
1/22/2009	4336	Maryl Pacific Construction Inc Jerrold K Guben Esq O Connor Playdon & Guben LLC 773 Bishop St Ste 2400 Honolulu, HI 96813	\$1,799,467.92 General Unsecured	CIRCUIT CITY STORES, INC.	Underlying claimed liabilities have been satisfied.
12/29/2010	15247	Pembroke Crossing LTD Prudential 204404 122 Attn Dustin P Branch Katten Muchin Rosenman LLP 2029 Century Park E 26th Fl Los Angeles, CA 90067-3012	\$106,110.51 Admin Priority	Circuit City Stores, Inc.	Underlying claimed liabilities are also included on claim 12704.
1/29/2009	8573	STOR ALL NEW ORLEANS, L L C 259 LAKE VISTA DR MANDEVILLE, LA 70471	\$617,625.99 General Unsecured	CIRCUIT CITY STORES, INC.	Underlying claimed liabilities are also included on claim 12023. Proper claimant is unclear.
4/29/2009	12911	WEC 96 D Appleton 2 Investment Trust Attn Jason Blumberg Esq Loeb & Loeb LLP 345 Park Ave New York, NY 10154	\$842,991.27 General Unsecured	CIRCUIT CITY STORES, INC.	Underlying claimed liabilities are also included on claim 9721. Proper claimant is unclear.
4/28/2009	12572	WEC 96D Springfield 1 Investment Trust Attn Jason Blumberg Esq Loeb & Loeb LLP 345 Park Ave New York, NY 10154	\$809,463.25 General Unsecured	CIRCUIT CITY STORES, INC.	Underlying claimed liabilities are also included on claim 9724. Proper claimant is unclear.

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)
EXHIBIT F

LATE FILED CLAIMS TO BE EXPUNGED

LATE FILED CLAIMS TO BE EXPUNGED				
Date Filed	Claim Number	Name and Address	Claim Amount	Debtor
1/9/2012	15261	WCC Properties, LLC Douglas A. Scott, PLC 1805 Monument Avenue, Suite 311 Richmond, VA 23220	\$810,533.50 General Unsecured	Circuit City Stores West Coast, Inc.

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)
EXHIBIT G

AMENDED CLAIMS TO BE EXPUNGED

AMENDED CLAIMS TO BE EXPUNGED					SURVIVING CLAIMS		
Date Filed	Claim Number	Name Address	Claim Amount	Debtor	Surviving Claim Number	Surviving Claim Amount	Debtor
4/29/2009	12682	Abercorn Common LLLP C O LNR PARTNERS LLC 1601 WASHINGTON AVE STE 700 MIAMI BEACH, FL 33139	\$1,448,786.93 General Unsecured	CIRCUIT CITY STORES, INC.	15253	\$1,448,786.93 General Unsecured	CIRCUIT CITY STORES, INC.
4/29/2009	12682	Abercorn Common LLLP C O LNR PARTNERS LLC 1601 WASHINGTON AVE STE 700 MIAMI BEACH, FL 33139	\$44,082.75 Admin Priority	CIRCUIT CITY STORES, INC.	15253	\$44,082.75 Admin Priority	CIRCUIT CITY STORES, INC.
6/12/2009	13695	Abercorn Common LLP Nicholas W Whittenburg c o Miller & Martin PLLC Volunteer Building Ste 1000 832 Georgia Ave Chattanooga, TN 37402	\$41,819.26 Admin Priority	CIRCUIT CITY STORES, INC.	15253	\$44,082.75 Admin Priority	CIRCUIT CITY STORES, INC.
3/23/2009	11929	Bank of America National Association as S Registered Holders of CDC Commercial M c o Capmark Finance Inc Peyton Inge 700 N Pearl St Ste 2200 Dallas, TX 75201	\$1,097,798.93 General Unsecured	CIRCUIT CITY STORES, INC.	14859	Unliquidated, but not less than \$1,097,798.93 General Unsecured	CIRCUIT CITY STORES, INC.
4/30/2009	12765	Bond Circuit IV Delaware Business Trust Mark B Conlan Esq Gibbons PC One Gateway Ctr Newark, NJ 07102-5310	Unliquidated, but not less than \$1,715,263.14 Admin Priority	CIRCUIT CITY STORES, INC.	15019	Unliquidated, but not less than \$1,589,299.95 General Unsecured	CIRCUIT CITY STORES, INC.

AMENDED CLAIMS TO BE EXPUNGED					SURVIVING CLAIMS		
Date Filed	Claim Number	Name Address	Claim Amount	Debtor	Surviving Claim Number	Surviving Claim Amount	Debtor
3/18/2010	14868	Dartmouth Marketplace Associates Lawrence M Gold Carlton Fields PA 1201 W Peachtree Ste 3000 Atlanta, GA 30309	Unliquidated, but not less than \$636,909.21 General Unsecured	CIRCUIT CITY STORES, INC.	15259	\$639,159.23 General Unsecured	CIRCUIT CITY STORES, INC.
4/30/2009	12811	United States Debt Recovery V LP 940 Southwood Bl Ste 101 Incline Village, NV 89451	\$967,818.00 General Unsecured	CIRCUIT CITY STORES, INC.	15046	\$1,141,505.43 General Unsecured	CIRCUIT CITY STORES, INC.
6/23/2009	13480	WCC Properties LLC ADI Properties 1660 Union St Ste 400 San Diego, CA 92101	\$5,117,498.04 General Unsecured	CIRCUIT CITY STORES WEST COAST, INC.	15261	\$810,533.50 General Unsecured	CIRCUIT CITY STORES WEST COAST, INC.